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SENATE BILL 2013

By Person

AN ACT to amend Tennessee Code Annotated, Title 8, Chapter 21; Title 67, Chapter 4 and Title 67, Chapter 1, relative to litigation taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-603, is amended by adding the following as a new subsection (e):

(e) For purposes of subdivision (a)(3) of this section, the time of "filing in any civil action of an appeal" shall be deemed to be the time of the docketing of the appeal in the appellate court. The litigation taxes to be collected under this section in any appeal to the court of appeals or the supreme court shall be collected by the clerk of the appellate courts upon the docketing of the appeal in the appellate court.

SECTION 2. Tennessee Code Annotated, Section 67-4-603, is further amended by adding the language and punctuation ", except when such appeal is brought pursuant to a pauper's oath" after the word "appellant" and before the semicolon (;) in subdivision (a)(3).

SECTION 3. Tennessee Code Annotated, Section 67-1-801, is amended by adding the following as a new subdivision (a)(6):

(6) Notwithstanding the provisions of this section or any law to the contrary, no interest shall be imposed on delinquent or deficient payments of litigation taxes.

SECTION 4. Tennessee Code Annotated, Section 67-1-804, is amended by adding the following as a new subsection (i):

(i) The provisions of subdivision (a)(1) shall not apply to litigation taxes.

SECTION 5. Tennessee Code Annotated, Section 8-21-501, is amended by adding the following new subdivision (46) to subsection (a) and by renumbering present subdivision (46) as (47):

(46) Commission for receiving and paying over all privilege taxes on litigation, fifteen percent (15%) on the dollar.

SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring it.